

App F IX-4

Previous References

Am A 38-32 — 1-6

M. 275-32 — 20 21, 22 25 30  
31, 32

Later References

193 3  
(AMT)

✓ 1 2 21

## GENERAL AND REVENUE SECRETARIAT.

Serial Nos Two

Part B for January 1934

### SUBJECT

Rules regulating the presentation and disposal of applications for exemptions from payment of entertainments tax under the Amusement Tax Regulation

- 1) The Compiler Mysore Gazette  
No. 2 5003 of 6 1 34  
Passes orders in the above  
No 5004 - 15 of 6 1 34  
Copy to Sec of Sts for use of Sts and President  
Mysore City Municipal Council the  
Commr. Bangalore City & the Comptroller
- 2) The Compiler Mysore Gazette  
No. 2 5016 of 6 1 34  
Delegates certain powers to Secy  
of the Amusement Tax de  
to the excise  
entertainment

2)  
Recd  
285-

in, as the to ent  
President, May 8, 1964  
The Great Council

No. 1 5017-2 8076 1-84

Forward for information along  
of SL 2-2 Enron



D.C.'s Example  
to report to  
Secretariat  
for finalisation.

== Please bring  
up this matter  
for discussion  
tomorrow

— 3/11



8  
to be  
Hypkins for 2454  
for 1932-33

204  
for 1932-33

Serial  
No

Rules re- Presentation and disposal of application  
for exemption from payment of tax on entertainments  
under the Income Tax Act, 1922, Regulation, 1932

1 Under Section 8 (1) of the Income Tax Act, 1922, entertainments tax shall not be levied on payments for admission to or, entertainment when the Government are satisfied that  
(1) the entire proceeds of an entertainment are devoted to charitable, religious or philanthropic purposes

(2) that the entertainment is purely of an educational character,

(3) that the entertainment is partly educational and partly scientific conducted by a society not for purposes of profit,

and (4) that the entertainment is conducted by a Society established for the promotion of the interest of agriculture or health or science exhibition etc.

Under sub section (2) of the same section, Government may grant exemption from liability to tax in respect of any entertainment or class of entertainments by a general or special order

2 After the promulgation of the Regulation, applications from certain societies as well as from individuals were received by Government for exemption

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General and Revenue  
Secretariat

granted

(1) in respect of registered societies under Government Order No L 1343-53/A1 275-32-3 dated the 27th August 1933

(2) the Mysore Dagara Exhibition ( Government Order No L 2118-22/A1 7-33-2 dated the 18th September 1933 ) and

(3) the Dramatic society of the Bangalore Cotton, Colleen and Silk Mills Limited

4 II Individual exemptions or exemptions in respect of particular stray entertainments have been granted in the following cases -

(1) Drama enacted at Mysore by the blind pupils of the Central Institute for defectives at Mysore ( No L 9-11 dated the 3rd October 1933 )

(2) Drama enacted by the General and Revenue Secretariat Club at Mysore ( No L 12-13 dated the 3rd October 1933 ),

(3) Physical culture demonstration by Mr V D S Naidu ( Government Order No L 2518-2 dated the 21st October 1933 ),

(4) Amusement dance at Oorzaam ( No L 2895-6 dated the 2nd November 1933 ),

(5) Variety entertainment at Kalamandiram Bangalore City - ( L 2966 dated the 3rd November 1933 ),

(6) Drama to be enacted by the Staff and students of the Intermediate College Union Bangalore ( L 2970-80 dated the 4th November 1933 ),

(7) Drama by the blind pupils of the Central Institute for defective ( No L 3163-5 dated the

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No

the 6th November 1933 ),

(8) Drama by the students of the London Mission High School, Bangalore ( No L 3178-8 dated the 7th November 1933 )

5 There is at present no uniformity in regard to the channel of receipt of applications for exemption. The defects noticed are that

(1) the applications are sometimes addressed to Government and sometimes to the Deputy Commissioners of the Districts concerned

(2) They are sometimes stamped and unstamped on other occasions,

(3) The applications are received very late, leaving little or no time for Government to get reports from the Deputy Commissioners or for the Deputy Commissioners to express an opinion as to the eligibility of the applicants for exemption under the provisions of the Regulation

6 With a view to overcome the above defects and minimise correspondence in this office, it is necessary to frame rules under Section 12 (g) of the Regulation. The power of granting exemptions in certain cases may also be delegated to the Deputy Commissioners under Sections 8 and 13 of the Regulation. It is suggested that the rules may be on the following lines -

(1) Applications for exemption under Section 8 of Regulation should be made to the Deputy Commissioner of the District concerned,

(2) They should be duly stamped and submitted at least ten clear days before the date of the entry

entertainment,

(3) In cases where the Deputy Commissioners are satisfied that the entertainments clearly fall under the scope of the several sub sections of Section 8 and in emergent cases where there is no sufficient time to obtain orders of Government, the Deputy Commissioners may themselves grant the exemption prayed for and report the fact to Government for formal sanction

(4) In cases where (1) general exemption has been asked for ~~in cases~~ or (2) in cases where a doubt is felt <sup>(3)a</sup> ~~and~~ dispute arises as to the interpretation of the section, the application should be submitted to Government for orders with the opinion of the Deputy Commissioner

(5) Exemptions may perhaps be granted by the Deputy Commissioners <sup>themselves</sup> in the following cases -

(1) Registered societies,

(2) Entertainments held by College or school unions or debating societies,

(3) Horticultural shows, (

(4) Health Exhibitions organized by the Municipalities and <sup>Public Health</sup> ~~Sanitary~~ Department

7 A draft notification is put up for consideration

8 The practice in Madras Presidency has been ascertained and it is stated that no rules have been framed in the matter. In Bombay the power has been delegated to the District Magistrate concerned and a form in which permission may be given has been created. It is a point for orders if this form is to be adopted here also

Under the proposed rules, no such case can arise, and in case of doubt as to the advisability of the exemption, the Dy. Commr cannot himself grant the exemption, even provisionally.

G. R.

A form like the one in Bombay is necessary at any time for the present

Serial  
No

also

9 The Law Section may also be consulted in regard to the draft rules proposed

10 The Draft is somewhat revised and sent for consideration

(Smt. Jey)

14/11

11 A yes (14/11)

(Smt. Jey, Law Section  
Wm. Camps)

14/11

12 A separate notification under sec 13 delegating the powers under sec 8, to the Deputy Commr is necessary and the said notn may be as follows:-

"In exercise of the powers vested in Govt under sec 13 of the Mysore Amusement Tax Regulation, 1932, ~~and subject to the rules issue~~ and subject to the rules issue under sec 12 (g), Govt are pleased to delegate to the Deputy Commissioners the powers of Govt under sec 8 to exempt ~~from the provisions of~~ by means a special order any entertainment to be held in their respective jurisdictions, when such entertainment satisfies the conditions

Rules under the ~~Amusement Tax~~ <sup>regulation</sup>

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Secretariat

Laid down in subsec (1) of sec 8

13<sup>th</sup> A notification on the above lines will make rules 3 & 4 as proposed in the draft unnecessary. Moreover rule 3(a), (b) (c) & (d) are cases of exemption in respect of a class of entertainments & this has to be granted by means of a general order of Govt as in case of Registered Societies (Vide G.O of 17 & 33) When such a general order is passed, there is no need then to ask for exemptions in case of particular entertainments falling within the class. From the draft rules, the intention appears to be that general exemptions, that is exemptions in respect of a class of entertainments to be given by means of a general order, are to be given by Govt & not by the D.C.

14<sup>th</sup> The Rules, if the above view is correct, may be as follows -

1) Applications for exemption ~~in respect~~ from liability to ~~pay~~ the entertainments tax shall be made to the Deputy Comr of the District within which the entertainment is to be held &

2) Such application shall be

~~under~~ The Mysore Amusement  
Tax Regulation

[App F III-2

General

7 File No

of 193 3-34

Serial  
No

~~be~~ duly stamped and ~~sent~~<sup>presented</sup> to the  
Deputy Comr ~~at least~~ at least ten clear  
days before the date fixed for the entertainment

3) The appl<sup>n</sup> shall contain the ground  
or grounds under which the exemption  
is claimed

4) The Deputy Comr on receipt of such  
application may make such enquiry  
as ~~he may think~~<sup>in his opinion</sup> is necessary and shall  
then dispose of the application himself  
~~unless the exemption claimed is in~~  
~~respect~~ in accordance with law or such  
other instructions ~~that~~<sup>as</sup> Govt may issue  
in this behalf, unless the exemption ~~claim~~  
asked for is in respect of a class of  
entertainments, ~~and not any particular~~,  
in which case the D C shall forward the  
application together with his opinion  
for orders of Govt.

5) Whenever the Deputy Comr has  
disposed of the application himself, he  
shall inform the applicant of the  
~~order passed~~ substance of the order  
passed

6) Any person aggrieved by the order

Rules under the Mysore Amusements-Tax Revenue

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of 193 3-34

General and Revenue  
Secretariat

the D C may appeal to Govt within  
seven days <sup>from</sup> of the <sup>date</sup> receipt of the order of the D C.  
- ~~and Govt may pass any order they~~  
~~deem fit on such appeal.~~ <sup>The</sup> order  
passed by Govt on such appeal shall  
be final

183  
Law

Agstsey Ldg }  
with Compt } }

say

16/4/33

15 please furnish record book  
draft accordingly

20 NOV 1955  
No. 100

16

Two fresh drafts are put up  
accordingly for ~~approval~~ consideration

Jan  
20/11/33 AM ✓

(en' secy)

20/11

may be applied

$$\overline{H} \cap \eta_m(v_i)$$

LTZ

approved

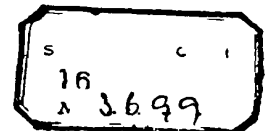
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27/12

9894

Am 28/12

GENERAL  
20 NOV 1964  
No. \_\_\_\_\_



Serial  
No

1

To the Compiler, Mysore  
no 25003 of 6/1/34  
types the issue of rules  
regulating the presentation and  
disposal of applications for exemption  
from payment of entertainment tax  
under the Amusement Tax Regulation

20

The D-ies of 2/1/35  
a Comr of stamps  
a President, Mysore  
a Municipal and District  
a Committee

no 25004 of 2/6/34

For a copy of 1/1/34

2

20

The Compiler, Mysore  
no 25006 of 6/1/34

delegates certain powers to the D-ies  
under sec 8 of the Amusement Tax  
Regn, permitting them to give exemptions  
in respect of individual entertainment

20

The D-ies of 2/1/35  
a Comr of stamps  
a Committee  
a President Mysore  
a Municipal Comr

no 25007 of 2/6/34

For a copy of 2/1/34

File No

of 193

General and Revenue  
Secretariat

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Appendix F G-1]

SUBJECT

*189*

Diary No of letter replied to

General and Revenue Secretariat

( )

the 193

Date of issue 6-1-34

Signed by M. A. Subba Rao

List of enclosures

Copied by

by

*20/5*  
*200/5*

Section Am J

File No 22-33

Serial No 1

No L 5003

To Entertainment

In exercise of the  
powers vested in Govt  
under sec 12 (g) of the  
Hygiene Amendment Act  
Regulation, 1932, the following  
rules are issued for  
regulating the presentation  
and disposal of applications  
for exemptions from payment  
of entertainment tax under  
Sec 8 of the said Regulation  
(1) Applications for exemption  
from liability to the entertain-  
ment tax shall be made

to the Deputy Commr of the District  
within which the entertainment  
is to be held

2 Such application shall be  
duly stamped and presented to  
the Deputy Commr at least  
ten clear days before the date  
fixed for the entertainment

3 The application shall contain  
the grounds or grounds under  
which the exemption is claimed

4 The Deputy Commr may, on  
receipt of such application, make  
such enquiry as, in his opinion, is  
necessary and shall then dispose  
of the application himself in  
accordance with law or such  
other instructions as Govt may issue  
in this behalf, unless the exemption  
asked for is in respect of a class  
of entertainments, in which case the  
Deputy Commr shall forward the  
application to the Govt with his opinion

This follows  
the Bombay  
Trade  
1871

The Dy Commr  
the Deputy  
accepts after  
a p/p/s also  
on 2nd 11  
Canto being  
2/10/22

G R S App F G 3

GENERAL AND REVENUE  
SECRETARIAT

(Continuation sheet draft form)

for orders of Govt. -  
5 Whenever the Deputy  
Commr has disposed of  
the application himself,  
he shall inform the  
applicant the substance  
of the order passed

6 Any person aggrieved  
by the order of the Deputy  
Commr, may appeal to  
Govt within seven days  
from the date of the  
order of the Deputy-  
Commr. The order passed  
by Govt on such  
appeal shall be final,  
By - order

Wm

20 The Compiler, Mysore  
Gazette for publication in  
Part IV of the Gazette

and supply of 200 copies to the  
Sect and 25 copies to each  
of the DCS of 50 copies each  
to the Com. of stamps,  
the President, himself, the  
the Municipal Com. Bureau  
(thru the President) and the  
Campbell  
copy to the Protection Branch

Memo no. 25004-15 dated 6-1-34

Copy to the DCS of  
Disks, Com. of stamps,  
President, himself, the  
the Municipal Com. Bureau  
(thru the President), & the Campbell  
for information, guidance  
B O

In General Sec. 69  
and 70

Appendix F G-1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the 193

\* Date of issue 6-1-34

Signed by Mr D Subba Rao

List of enclosures

ried by

28/5/34  
20/5/34  
Section Am I  
File No 22-33  
Serial No 2

No L 5016

To

Notification

In exercise of the  
powers vested in Govt  
under sec 13 of the Mysore  
Amusement Tax Regulation,  
1932 and subject to the  
rules issued under sec  
12 (g), Govt are pleased  
to delegate to the Deputy  
Commissioners of districts  
the powers of Government  
under sec 8 ~~thereof~~ to  
exempt, by a special  
order, any entertainment  
to be held in their respective

jurisdiction, when such  
entertainment satisfies the  
conditions laid down in Subsection (1)  
of ~~Section 8 of the Regulation~~  
<sup>that section</sup>

By ~~order~~

<sup>for</sup>  
20/11/34 Genl Secy Bgvt  
for AM

To

The Compiler, Mysore Gazette  
for publication in Part IV of  
the Gazette & supply of

1/11/34

100 copies to the Sect 225

Copies to each of the D Cs  
of 25 copies to <sup>each</sup> (1) the President, Mysore  
the Municipal Commr, Mysore (2) Commr of stamps in Mysore  
copy to the Protection Branch (4) completion

Memorandum of 5017-28 dated 6-1-34

Copy of the above is  
forwarded to the D Cs

D Cs for information & guidance

(2) the President, Mysore

(3) the Municipal Commr, Mysore

(4) the Commr of stamps in Mysore

(5) the completion of

In Genl Secy Bgvt  
for AM

### NOTIFICATION \*

No L 5003—4<sup>m</sup> T 22 33 1 dated Bangalore,  
the 6th January 1934

In exercise of the powers vested in Government under Section 12 (g) of the Mysore Amusements Tax Regulation 1932 the following rules are issued for regulating the presentation and disposal of applications for exemption from payment of entertainment tax under Section 8 of the said Regulation —

(1) Applications for exemption from liability to the entertainment tax shall be made to the Deputy Commissioner of the District within which the entertainment is to be held

(2) Such application shall be duly stamped and presented to the Deputy Commissioner at least ten clear days before the date fixed for the entertainment

(3) The application shall contain the ground or grounds under which the exemption is claimed

(4) The Deputy Commissioner may on receipt of such application make such enquiry as in his opinion is necessary and shall then dispose of the application himself in accordance with law or such other instructions as Government may issue in this behalf unless the exemption asked for is in respect of a class of entertainments in which case the Deputy Commissioner shall forward the application together with his opinion for orders of Government

(5) Whenever the Deputy Commissioner has disposed of the application himself he shall inform the applicant the substance of the order passed

(6) Any person aggrieved by the order of the Deputy Commissioner may appeal to Government within seven days from the date of the order of the Deputy Commissioner. The order passed by Government on such appeal shall be final

By Order  
H V RAMASWAMI  
Secretary to Government  
General Department

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Printed by the Superintendent, Bangalore

## NOTIFICATION

*No L 5003—4m T 22 33 1 dated Bangalore,  
the 6th January 1934*

In exercise of the powers vested in Government under Section 12 (g) of the Mysore Amusements Tax Regulation 1932 the following rules are issued for regulating the presentation and disposal of applications for exemptions from payment of entertainment tax under Section 8 of the said Regulation —

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(4) The Deputy Commissioner may on receipt of such application make such enquiry as in his opinion is necessary and shall then dispose of the application himself in accordance with law or such other instructions as Government may issue in this behalf unless the exemption asked for is in respect of a class of entertainments in which case the Deputy Commissioner shall forward the application together with his opinion for orders of Government

(5) Whenever the Deputy Commissioner has disposed of the application himself he shall inform the applicant the substance of the order passed

(6) Any person aggrieved by the order of the Deputy Commissioner may appeal to Government within seven days from the date of the order of the Deputy Commissioner. The order passed by Government on such appeal shall be final

By Order  
H V RAMASWAMI  
*Secretary to Government  
General Department*

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P t d by th S p t d t t th G m t P B g l

**NOTIFICATION**

*No L 5016—Am T 22 33 2 dated Bangalore the  
6th January 1934*

In exercise of the powers vested in Government under Section 13 of the Mysore Amusements Tax Regulation 1932 and subject to the rules issued under Section 12 (g) Government are pleased to delegate to the Deputy Commissioners of districts the powers of Government under Section 8 to exempt by a special order any entertainment to be held in their respective jurisdictions when such entertainment satisfies the conditions laid down in Sub section (1) of that section

By Order ~

H V RAMASVAMI

*Secretary to Government  
General Department*



**NOTIFICATION**

*No L 5016—Am T 22 33 2 dated Banqalore the  
6th January 1934*

In exercise of the powers vested in Government under Section 13 of the Mysore Amusements Tax Regulation 1932 and subject to the rules issued under Section 12 (g) Government are pleased to delegate to the Deputy Commissioners of districts the powers of Government under Section 8 to exempt by a special order any entertainment to be held in their respective jurisdictions when such entertainment satisfies the conditions laid down in Sub section (1) of that section

By Order  
H V RAMASVAMI  
*Secretary to Government  
General Department*